The Honourable Rod Gantefoer
Minister of Finance

SASKATCHEWAN PROVINCIAL BUDGET

09-10

SASKATCHEWAN
STRONG AND STEADY

SUPPLEMENTARY
ESTIMATES
NOVEMBER

SASKATCHEWAN

Supplementary Estimates - November

For the Fiscal Year
Ending March 31
2010

General Revenue Fund
Supplementary Estimates - November
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Introduction

The 2009-10 Supplementary Estimates – November are prepared in accordance with Section 12(1) of *The Financial Administration Act, 1993* and therefore include the estimated increases in 2009-10 "To Be Voted" and "Statutory" expenditures, loans, advances or investments to be paid from the General Revenue Fund (GRF).

The funding requests reflect the additional commitments that the government has or will undertake during the fiscal year. The requested funding is the net amount required after reallocating voted appropriations not required in other areas of the Vote.

The Supplementary Estimates – November contain financial statements and schedules similar in format to those included in the main Estimates and incorporate estimated changes in revenue, expenditure and loan disbursements.

The detail section of the Supplementary Estimates – November follows the similar Vote (ministry or Crown organization), subvote (major program area) and allocation (component of a subvote) as the main Estimates.

The subvote descriptions provided in the main Estimates apply to the Supplementary Estimates – November. Subvote descriptions may be expanded by the explanation for the additional funding provided by the Supplementary Estimates.

Descriptions for new votes and subvotes are incorporated into the explanation for the additional funding.

The Principles and Concepts, Accounting Policies and Glossary of Terms outlined in the main Estimates apply to the Supplementary Estimates – November.

Statement of Operations and Accumulated Deficit

(thousands of dollars)

	Original Estimated 2009-10	Revised Estimated 2009-10	Change 2009-10
Revenue	10,660,800	9,872,900	(787,900)
Expense	10,245,386	10,012,725	(232,661)
Pre-Transfer Surplus (Deficit)	415,414	(139,825)	(555,239)
Transfer (to) Growth and Financial Security Fund	(207,707)	-	207,707
Transfer from Growth and Financial Security Fund	216,793	564,325	347,532
Surplus	424,500	424,500	-
Accumulated Deficit, Beginning of Year	(1,041,575)	(970,928)[1]	70,647
Accumulated Deficit, End of Year	(617,075)	(546,428)	70,647

[1] This amount represents the accumulated deficit of the General Revenue Fund at March 31, 2009 per the 2008-09 Public Accounts.

Statement of Change in Net Debt

(thousands of dollars)

	Original Estimated 2009-10	Revised Estimated 2009-10	Change 2009-10
Annual Surplus	424,500	424,500	-
Acquisition of Capital Assets	(473,563)	(477,824)	(4,261)
Amortization of Capital Assets	159,618	159,606	(12)
Proceeds on Disposal of Agricultural Land	8,000	8,000	-
(Increase) Decrease in Net Debt from Operations	118,555	114,282	(4,273)
Net Debt, Beginning of Year	(3,929,969)	(3,848,052)[1]	81,917
Net Debt, End of Year	(3,811,414)	(3,733,770)	77,644

[1] This amount represents the net debt of the General Revenue Fund at March 31, 2009 per the 2008-09 Public Accounts.

Debt Retirement Fund

(thousands of dollars)

	Original Estimated 2009-10	Revised Estimated 2009-10	Change 2009-10
Balance, Beginning of Year	2,318,216	2,388,863[1]	70,647
Surplus for the Year	424,500	424,500	-
Balance, End of Year	2,742,716	2,813,363	70,647

The Debt Retirement Fund is established by *The Growth and Financial Security Act*. The Fund is an accounting of the surpluses of the General Revenue Fund that are allocated to the Fund on or after April 1, 2008.

[1] This amount represents the balance in the Debt Retirement Fund at March 31, 2009 per the 2008-09 Public Accounts.

Growth and Financial Security Fund

(thousands of dollars)

	Original Estimated 2009-10	Revised Estimated 2009-10	Change 2009-10
Growth and Financial Security Fund, Beginning of Year	1,144,446	1,215,094[1]	70,648
Transfer from General Revenue Fund	207,707	-	(207,707)
Transfer (to) General Revenue Fund	(216,793)	(564,325)	(347,532)
Growth and Financial Security Fund, End of Year	1,135,360	650,769	(484,591)

The Growth and Financial Security Fund is established by *The Growth and Financial Security Act* to assist the Government in achieving its long-term objectives by providing financial security from year to year and/or enhancing economic development in Saskatchewan.

Transfer from the General Revenue Fund (GRF) is 50 per cent of the GRF's pre-transfer surplus in accordance with Section 18(1) of the Act.

Transfer to the GRF is pursuant to Section 20 of the Act.

Balances in the Fund are invested in short and medium-term marketable securities.

[1] This amount represents the balance at March 31, 2009 per the 2008-09 Public Accounts.

Appropriation to Expense Reconciliation

(thousands of dollars)

	Original Estimated 2009-10	Supplementary Estimated 2009-10	Estimated Adjustments 2009-10	Revised Estimated 2009-10
Budgetary Appropriation	10,591,909	65,315	(293,703)[1]	10,363,521
Acquisition of Capital Assets	(473,563)	-	(4,261)	(477,824)
Amortization of Capital Assets (Net)	127,040[2]	-	(12)	127,028[2]
Expense	10,245,386	65,315	(297,976)	10,012,725

[1] The estimated adjustments represent forecasted savings ($321,214K) and the 2008-09 capital carry over of $87,511K, offset by the 2009-10 forecasted capital carry over of ($60,000K) for work in progress by year end as authorized by annual Appropriation Acts.

[2] Total capital amortization of government owned assets excludes amortization incurred by service providers such as the Ministry of Government Services that is recovered from voted appropriation through billing client ministries ($22,116K) and from non-GRF organizations ($10,462K).

Schedule of Budgetary Appropriation

(thousands of dollars)

	Original Estimated 2009-10	Supplementary Estimated 2009-10	Estimated Adjustments 2009-10	Revised Estimated 2009-10
Ministries and Agencies				
Advanced Education, Employment and Labour	840,111	28,315	-	868,426
Agriculture	481,053	-	(40,125)	440,928
Corrections, Public Safety and Policing	367,132	-	(1,653)	365,479
Education	1,205,066	-	(31,232)	1,173,834
- Teachers' Pensions and Benefits	173,169	-	-	173,169
Energy and Resources	50,287	-	(6,906)	43,381
Enterprise and Innovation Programs	22,133	-	(298)	21,835
Enterprise Saskatchewan	47,305	-	(2,419)	44,886
Environment	227,841	-	(9,600)	218,241
Executive Council	9,057	-	(55)	9,002
Finance	64,295	-	(1,481)	62,814
- Public Service Pensions and Benefits	264,411	-	-	264,411
Finance Debt Servicing	502,500	-	(15,000)	487,500
First Nations and Métis Relations	88,128	1,700	-	89,828
Government Services	42,247	-	(5,650)	36,597
Health	4,086,371	-	(192,100)	3,894,271
Highways and Infrastructure	347,622	-	(1,918)	345,704
Highways and Infrastructure Capital	282,304	-	27,511[1]	309,815
Information Technology Office	7,320	-	(429)	6,891
Innovation Saskatchewan	-	520	-	520
Intergovernmental Affairs	4,014	-	(245)	3,769
Justice and Attorney General	163,768	-	(75)	163,693
Municipal Affairs	339,697	20,831	-	360,528
Office of the Provincial Secretary	5,024	-	(212)	4,812
Public Service Commission	39,477	-	(590)	38,887
Saskatchewan Research Council	15,016	-	-	15,016
Social Services	733,067	13,388	-	746,455
Tourism, Parks, Culture and Sport	146,262	-	(11,226)	135,036
Legislative Assembly and its Officers				
Chief Electoral Officer	1,229	496	-	1,725
Children's Advocate	1,621	-	-	1,621
Conflict of Interest Commissioner	151	-	-	151
Information and Privacy Commissioner	927	-	-	927
Legislative Assembly	23,661	65	-	23,726
Ombudsman	2,195	-	-	2,195
Provincial Auditor	7,448	-	-	7,448
Budgetary Appropriation	10,591,909	65,315	(293,703)	10,363,521
"To Be Voted" Budgetary Appropriation	9,779,394	64,819	(278,703)	9,565,510
"Statutory" Budgetary Appropriation	812,515	496	(15,000)	798,011

[1] This amount represents the 2008-09 capital carry over of $87,511K, offset by the 2009-10 forecasted capital carry over of ($60,000K) for work in progress by year end as authorized by annual Appropriation Acts.

Schedule of Capital Investments

(thousands of dollars)

	Original Estimated 2009-10	Supplementary Estimated 2009-10	Estimated Adjustments 2009-10[1]	Revised Estimated 2009-10
Capital Asset Acquisitions				
Advanced Education, Employment and Labour	2,000			2,000
Corrections, Public Safety and Policing	43,568		(11,500)	32,068
Energy and Resources	11,600		(5,000)	6,600
Environment	33,677			33,677
Finance	280		(150)	130
First Nations and Métis Relations	550			550
Government Services	27,363		(3,100)	24,263
Health	12,516			12,516
Highways and Infrastructure	296,076		27,511[2]	323,587
Information Technology Office	250			250
Justice and Attorney General	22,243		(3,000)	19,243
Public Service Commission	2,642			2,642
Social Services	11,268			11,268
Tourism, Parks, Culture and Sport	9,349			9,349
Legislative Assembly and its Officers	181		(500)	(319)
Capital Asset Acquisitions	473,563		4,261	477,824
Capital Transfer Payments				
Advanced Education, Employment and Labour	58,834	14,107		72,941
Agriculture	9,000		(2,000)	7,000
Corrections, Public Safety and Policing	3,795			3,795
Education	66,360		(30,000)	36,360
Environment	3,012			3,012
Health	140,425		(98,000)	42,425
Highways and Infrastructure	62,128			62,128
Municipal Affairs	136,278	20,831	205	157,314
Social Services	32,190			32,190
Tourism, Parks, Culture and Sport	16,493		(7,313)	9,180
Capital Transfer Payments	528,515	34,938	(137,108)	426,345
Capital Investments	1,002,078	34,938	(132,847)	904,169

[1] The estimated adjustments represent transfers between capital (asset acquisitions and transfers payments) and non-capital appropriations, forecasted reductions or savings and the net change in capital carry over in Highways and Infrastructure (see note 2).

[2] This amount represents the 2008-09 capital carry over of $87,511K, offset by the 2009-10 forecasted capital carry over of ($60,000K) for work in progress by year end as authorized by annual Appropriation Acts.

Schedule of Appropriation by Classification

(Supplementary Estimates - November)

(thousands of dollars)

Vote	Government Delivered Programs			Transfers			2009-10 Total
				Transfers for Public Service			
	Salaries and Benefits	Goods and Services	Capital	Operating	Capital	Transfers to Individuals	
Ministries and Agencies							
Advanced Education, Employment and Labour	-	-	-	9,808	14,107	4,400	28,315
First Nations and Métis Relations	-	-	-	1,700	-	-	1,700
Innovation Saskatchewan	-	-	-	520	-	-	520
Municipal Affairs	-	-	-	-	20,831	-	20,831
Social Services	-	-	-	-	-	13,388	13,388
Legislative Assembly and its Officers							
Chief Electoral Officer	372	124	-	-	-	-	496
Legislative Assembly	55	10	-	-	-	-	65
Supplementary Budgetary Appropriation	427	134	-	12,028	34,938	17,788	65,315
"To Be Voted" Budgetary Appropriation	55	10	-	12,028	34,938	17,788	64,819
"Statutory" Budgetary Appropriation	372	124	-	-	-	-	496

Schedule of Lending and Investing Disbursements

(thousands of dollars)

	Original Estimated 2009-10	Revised Estimated 2009-10	Change 2009-10
Crown Corporations - Loans			
Municipal Financing Corporation of Saskatchewan	30,000	60,908	30,908
Saskatchewan Gaming Corporation	-	6,000	6,000
Saskatchewan Opportunities Corporation	18,300	15,300	(3,000)
Saskatchewan Power Corporation	598,700	663,200	64,500
Saskatchewan Telecommunications Holding Corporation	150,000	100,000	(50,000)
Saskatchewan Water Corporation	33,300	20,600	(12,700)
SaskEnergy Incorporated	218,800	100,000	(118,800)
Crown Corporations - Loans	1,049,100	966,008	(83,092)
Other - Loans			
Advanced Education, Employment and Labour	41,500	40,000	(1,500)
Enterprise and Innovation Programs	5,500	4,500	(1,000)
First Nations and Métis Relations	400	350	(50)
Highways and Infrastructure	1,052	811	(241)
Other - Loans	48,452	45,661	(2,791)
Loans	1,097,552	1,011,669	(85,883)
Investments			
Contributions to Sinking Funds	96,855	96,967	112
Investments	96,855	96,967	112
Disbursements	1,194,407	1,108,636	(85,771)

Debt Redemption

(thousands of dollars)

	Original Estimated 2009-10	Revised Estimated 2009-10	Change 2009-10
Debt Redemption			
Government General Debt	835,904	812,085	(23,819)
Crown Corporation General Debt	81,600[1]	77,500	(4,100)
Government Business Enterprise Specific Debt	42,359[1]	42,359	-
Amounts in this vote are "Statutory".	959,863	931,944	(27,919)

[1] The original estimate is restated to reflect a $20M reclassification of Government business enterprise specific debt to Crown corporation general debt.

General Revenue Fund
Supplementary Estimates - November
For the Fiscal Year Ending March 31, 2010

(thousands of dollars)

		Supplementary Estimates 2009-10
Budgetary Appropriation		
Executive Branch of Government		
Advanced Education, Employment and Labour - Vote 37		
Student Support Programs (AE03)		
Provincial Training Allowance	1,200	
Skills Training Benefit	3,000	
Apprenticeship Training Allowance	200	
Employability Assistance for People with Disabilities	200	4,600
Post-Secondary Education (AE02)		
Universities, Federated and Affiliated Colleges and Educational Agencies	152	
Saskatchewan Indian Institute of Technologies (SIIT)	465	
Regional Colleges	400	
Post-Secondary Capital Transfers	14,107	
Apprenticeship and Trade Certification Commission	1,800	16,924
Training Programs (AE05)		
JobStart-Future Skills	2,110	
Basic Education	1,925	4,035
Career and Employment Services (AE04)		
Employment Programs	300	
Client and Community Support	400	
Labour Market Information	1,359	
Workforce Development	697	2,756
		28,315

Additional funding is required to participate in federal stimulus initiatives for training opportunities and employment support programs through the Labour Market Development Agreement, Labour Market Agreement, and Targeted Initiative for Older Workers. This funding is fully offset by federal revenue.

Additional capital investments will provide for $56.4M in stimulus projects approved under the Knowledge Infrastructure Program which will be offset by the federal revenue. The appropriation required is offset by ministry savings of $42.3M achieved primarily by deferring costs not currently required by the University of Saskatchewan for the Academic Health Sciences Building along with the ministry's restraint initiatives.

Supplementary Estimates - November

Continued

(thousands of dollars)

	Supplementary Estimates 2009-10
First Nations and Métis Relations - Vote 25	
Gaming Agreements (FN03)	
First Nations Gaming Agreements	1,700
	1,700

Additional funding is required for reconciliation payments to the First Nations Trust and Community Development Corporations resulting from audited Saskatchewan Gaming Corporation and Saskatchewan Indian Gaming Authority net incomes in 2008-09.

Innovation Saskatchewan - Vote 84	
Innovation Saskatchewan (IS01)	
Innovation Saskatchewan	520
	520

Innovation Saskatchewan was established in November 2009 by The Innovation Saskatchewan Act and is responsible to coordinate the province's research and development expenditures, provide innovation policy advice to government and to provide recommendations and advice to the Government of Saskatchewan respecting research, development, demonstration and the commercialization of new technologies and innovative processes in Saskatchewan.

Funding is required for start-up and operating costs for the remainder of the fiscal year. This expense will be fully offset by a reduction in funding to Enterprise Saskatchewan.

Municipal Affairs - Vote 30	
Municipal Financial Assistance (MA07)	
Building Canada Fund - Communities Component	20,831
	20,831

Additional capital investments will provide for projects under the federal-provincial Building Canada Fund due to approved municipal capital projects proceeding faster than anticipated. This expense is partially offset by federal revenue.

Supplementary Estimates - November

Continued

(thousands of dollars)

	Supplementary Estimates 2009-10
Social Services - Vote 36	
Employment Support and Income Assistance (SS03)	
Saskatchewan Assistance Plan	13,388
	13,388

Additional funding is required for an increase in caseloads.

Legislative Branch of Government

Chief Electoral Officer - Vote 34

Chief Electoral Officer (CE01)	
Chief Electoral Officer (Statutory)	496
Amounts in this vote are "Statutory".	**496**

Additional statutory funding is required to cover the costs of the Regina Douglas Park and Saskatoon Riversdale by-elections.

Legislative Assembly - Vote 21

Committees of the Legislative Assembly (LG04)	
Committee Support Services	65
	65

Additional funding is required to cover a portion of the costs associated with the inquiry into the Provinces' energy needs conducted by the Standing Committee on Crowns and Central Agencies.

Summary - Budgetary Appropriation

"To Be Voted"	64,819
"Statutory"	496
Total Budgetary Appropriation	**65,315**

Supplementary Estimates - November

Continued

(thousands of dollars)

	Supplementary Estimates 2009-10
Lending and Investing Activities	
Municipal Financing Corporation of Saskatchewan - Vote 151	
Loans (MF01) - (Statutory)	30,908
Amounts in this vote are "Statutory".	**30,908**
Saskatchewan Gaming Corporation - Vote 139	
Loans (GC01) - (Statutory)	6,000
Amounts in this vote are "Statutory".	**6,000**
Saskatchewan Power Corporation - Vote 152	
Loans (PW01) - (Statutory)	64,500
Amounts in this vote are "Statutory".	**64,500**
Summary - Lending and Investing Activities	
"To Be Voted"	-
"Statutory"	101,408
Total Lending and Investing Activities	**101,408**
Sinking Fund Payments - Government Share - Vote 176	
Sinking Fund Payments	112
Amounts in this vote are "Statutory".	**112**